

--- **23** on 25 Cigarettes - BABN's overprint for the September 1939 Budget ---

--- as used by "Rock City Tobacco" ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from \$ 4.00 to \$ 5.00 per thousand the manufacturers, attempting to maintain an even price level on their brands, reduced their package sizes by one cigarette per pack of ten (or major fraction thereof) and the pre-war pack of *twenty-five* became a 25¢ pack of *twenty-three* cigarettes for sale *across Canada* (except in Montreal - with its municipal 2% sales tax).

As a provisional BABN overprinted the imperforate Series "C" twenty-five cigarettes stamp in **black ink** with four 6½ mm. horizontally stacked central *killer bars*, with a 4 mm. Roman **23** at each side, plus four horizontally stacked 4 mm. *bottom corner-killer lines* as the provisional **RC-469**.



★ **RC-469** - **23** on 25 cigarettes, imperf, mimeographed **6 .. 13D / 15** by "Rock City Tobacco" in December 1939

--- the cancellations read vertically up - 2 copies to date ---

[★RC-469]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	14	15
1940	---	---	---	---	---	---	---	---	---	---	---	---

The first listed copy of the BABN overprint used by "Rock City Tobacco" in their monthly numbered mimeographed date sequence is **14** which dates from November 1939. Their initial system used a consecutively numbered sequence running from **1** in October 1938. This simple number system began when *up-front* purchase of excise tax stamps was finally enforced, and the companies were required to apply the excise stamp prior to warehousing. This move by the government effectively ended the warehousing of tobacco - no longer was anything to be gained by the former system.

--- the theoretical pre-war coding - from October 1938 ---

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	1	2	3
1939	4	5	6	7	8	9	10	11	12	13	14	15
1940	16	17	18	19	20	21	22	23	24	25		

--- the definitive 23 Cigarettes - used by “Rock City” - September 1939 Budget ---

The definitive *twenty-three cigarette* Series “C” imperforate was in use at “Rock City Tobacco” by February 1940. The hidden letters “H-T” indicate die approval late in 1939. The company simply continued the cancellation code from the preceding **RC-469** overprint. The war was just beginning, and the later war-time Budgets were still in the future.



★ **RC-390** - 23 cigarettes, imperforate, mimeographed **6 . . 13D / 20** by “Rock City Tobacco” in May 1940

--- the cancellations read vertically up - 5 copies to date ---

[★RC-390]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	---	17	18	---	20	21	22	---	---	---	---	---

When the Budget of June 1940 increased the excise duty on *small cigarettes* from \$ 5.00 to \$ 6.00 per thousand, the manufacturers began production of a *twenty-five* cigarette package at 30¢, plus *twenty* cigarettes at 25¢ for sale *across Canada*, and production of the *twenty-three* cigarette pack ceased.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 23 cigarettes \ 6-13D - small],
In MS Word 2007 for Windows 7,
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